

**NOTICE TO TAXPAYERS**  
**Fiscal Year 2022 Proposed Budget Hearings**

**NOTICE IS HEREBY GIVEN** that the Board of County Commissioners of Cascade County, Montana, has completed the proposed Budget for Cascade County, Montana for the Fiscal Year 2021-2022 and said budget has been placed on file in the County Commission office located at the Courthouse Annex, 325 Second Avenue North, Room 111, Great Falls, Montana and is open for inspection during regular business hours, commencing Tuesday, August 31, 2021.

The Public Hearing will open on Tuesday, August 31, 2021 at 9:30 a.m. and will continue from day to day through Tuesday, September 7, 2021. During this time any taxpayer may appear and be heard for or against any part of said budget, prior to the time of fixing tax levies and setting a final budget for Fiscal Year 2021-2022. The Public Hearing is for all funds, including, but not limited to:

County-Wide Mill Levied Funds  
County Rural Mill Levied Funds  
Sheriff Retirement System Mills

County Road & Reserves Mill Levied Funds  
Permissive Medical Levied Funds  
Lighting Maintenance Districts

The Board of County Commissioners will conduct a Special Meeting on Tuesday, September 7, 2021 at 9:30 a.m. in the Commission Chambers, Room 111, Courthouse Annex, 325 Second Avenue North, Great Falls, Montana to conclude the Public Hearing, and take appropriate action to adopt the Cascade County Budget for Fiscal Year 2021-2022 and fix the tax levies.

**BOARD OF COUNTY COMMISSIONERS**  
**CASCADE COUNTY, MONTANA**

\_\_\_\_\_  
Joe Briggs , Chairman

\_\_\_\_\_  
James L. Larson , Commissioner

\_\_\_\_\_  
Don Ryan, Commissioner

(4878664) 8/22, 8/29/2021

MNAXLP

**September 7, 2021**

**Agenda #1**

**Agenda Action Report**  
*Prepared for the*  
**Cascade County Commission**

**ITEM:** Resolution 21-46  
A resolution establishing Elected Officials' Salaries for Fiscal Year 2021/2022

**INITIATED AND PRESENTED BY:** Commission

**ACTION REQUESTED:** Approval of Resolution 21-46

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**BACKGROUND:**

Pursuant to MCA 7-4-2503, the Cascade County Board of County Commissioners are required to provide a compensation schedule for the County's selected officials based upon the recommendation submitted by the Cascade County Compensation Board.

The Cascade County Compensation Board has recommended a 2.0% increase in the base salary based upon the Cost of Living Adjustment reported by the Bureau of Business and Economic Research. MCA 7-4-2503(1)(b) provides that the salary paid to the County's elected officials must be uniform. MCA 7-4-2504 provides that the Board of Cascade County Commissioners shall, by resolution, on or before August 1<sup>st</sup> of each year, set the salaries of elected County Officials.

**RECOMMENDATION:** Approval of Resolution 21-46.

**TWO MOTIONS PROVIDED FOR CONSIDERATION:**

**MOTION TO APPROVE:**

Mr. Chairman, I move that the Commission **APPROVE** Resolution 21-46 adopting the Elected Officials' Salary Compensation schedule for Fiscal Year 2021/2022, effective July 1, 2021.

**MOTION TO DISAPPROVE:**

Mr. Chairman, I move that the Commission **DISAPPROVE** Resolution 21-46 adopting the Elected Officials' Salary Compensation schedule for Fiscal Year 2021/2022, effective July 1, 2021.

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
CASCADE COUNTY, MONTANA**

**RESOLUTION ESTABLISHING FY 2021/2022  
ELECTED OFFICIALS SALARIES**

**RESOLUTION 21-46**

**WHEREAS**, Montana Code Annotated 7-4-2503, provides that A COMPENSATION SCHEDULE FOR THE County's elected officials must be established based upon a recommendation submitted by the County Compensation Board; and

**WHEREAS**, Cascade County Compensation Board, comprised and appointed in accordance to Montana Code Annotated 7-4-2503(4)(a), has, pursuant to Montana Code Annotated 7-4-2503(4)(a), conducted public hearings and considered economic variations and factors; and

**WHEREAS**, pursuant to Montana Code Annotated 7-4-2503(4)(c), the Cascade County Compensation Board, by a unanimous vote, has established a recommendation salary schedule for the County's elected officials; and

**WHEREAS**, the Cascade County Compensation Board has recommended a 2.0% increase in the base salary based upon the Cost of Living Adjustment reported by the Bureau of Business and Economic Research; and

**WHEREAS**, Montana Code Annotated 7-4-2503(1)(b) provides that the salary paid to the County's elected officials must be uniform; and

**WHEREAS**, Montana Code Annotated 7-4-2504 provides that the Board of Cascade County Commissioners shall, by resolution by the date established in MCA 7-6-4036 (1)(a) each year, set the salaries of elected County Officials;

**NOW, THEREFORE BE IT HEREBY RESOLVED** by the Board of Cascade County Commissioners of Cascade County, Montana that effective as of July 1, 2021, the salaries for the elected officials of Cascade County FY 2021/2022 are set per the recommendation submitted by the Cascade County Compensation Board as follows:

**County Commissioners**

FY 2020/2021 Base Salary	\$65,225.96
FY 2021/2022 2.0% Increase	<u>\$ 1,304.52</u>
FY 2021/2022 Base Salary	\$66,530.48
Commissioner Add-On pursuant to MCA section 7-4-2107(1)	<u>\$ 2,000.00</u>
<b>FY 2021/2022 Complete Salary Total</b>	<b>\$68,530.48</b>

**County Clerk and Recorder**

FY 2020/2021 Base Salary	\$65,225.96
FY 2021/2022 2.0% Increase	<u>\$ 1,304.52</u>
FY 2021/2022 Base Salary	\$66,530.48
Optional Add-On pursuant to MCA section 7-4-2503(2d)	\$ 2,000.00
Combined position-Auditor/Surveyor	<u>\$ 3,032.00</u>
<b>FY 2021/2022 Complete Salary Total</b>	<b>\$71,562.48</b>

**County Treasurer**

FY 2020/2021 Base Salary	\$65,225.96
FY 2021/2022 2.0% Increase	<u>\$ 1,304.52</u>
FY 2021/2022 Base Salary	\$66,530.48
Super of Schools Add-On Pursuant to MCA section 7-4-2503(2a)	\$ 400.00
Optional Add-On pursuant to MCA section 7-4-2503(2e)	\$ 1,600.00
Combined position-Superintendent of schools	<u>\$ 3,032.00</u>
<b>FY 2021/2022 Complete Salary Total</b>	<b>\$71,562.48</b>

**County Justice of the Peace**

FY 2020/2021 Base Salary	\$65,225.96
FY 2021/2022 2.0% Increase	<u>\$ 1,304.52</u>
FY 2021/2022 Base Salary	\$66,530.48
Optional Add-On pursuant to MCA section 7-4-2503(2e)	<u>\$ 2,000.00</u>
<b>FY 2021/2022 Complete Salary Total</b>	<b>\$68,530.48</b>

**County Clerk of Court**

FY 2020/2021 Base Salary	\$65,225.96
FY 2021/2022 2.0% Increase	<u>\$ 1,304.52</u>
FY 2021/2022 Base Salary	\$66,530.48
Optional Add-On pursuant to MCA section 7-4-2503(2e)	<u>\$ 2,000.00</u>
<b>FY 2021/2022 Complete Salary Total</b>	<b>\$68,530.48</b>

**County Sheriff**

FY 2020/2021 Base Salary	\$65,225.96
FY 2021/2022 2.0% Increase	<u>\$ 1,304.52</u>
FY 2021/2022 Base Salary	\$66,530.48
Sheriff Add-On Pursuant to MCA 7-4-2503(2)(b)	<u>\$ 2,000.00</u>
FY 2021/2022 Base Salary to calculate Deputies	<b>\$67,225.96</b>
Combined position-Coroner	<u>\$ 3,032.00</u>
Longevity FY 2021/2022 (Eff. Date 1-1-21)	<u>\$ 1,642.39</u>
<b>FY 2020/2021 Complete Salary Total</b>	<b>\$73,204.87</b>

**County Attorney**

FY 2020/2021 Base Salary	<b>\$119,381.67</b>
FY 2021/2022 2.0% Increase	<u>\$ 2,387.63</u>
<b>FY 2020/2021 Base Salary</b>	<b>\$121,769.30</b>

**Passed and Adopted this 7th day of September 2021.**

BOARD OF COUNTY COMMISSIONERS  
CASCADE COUNTY, MONTANA

\_\_\_\_\_  
Joe Briggs, Chairman

\_\_\_\_\_  
James L. Larson, Commissioner

\_\_\_\_\_  
Don Ryan, Commissioner

**ATTEST**

On this 7<sup>th</sup> day of September 2021, I hereby attest the above written signatures of Joe Briggs, James L. Larson, and Don Ryan, the Cascade County Commissioners.

\_\_\_\_\_  
Rina Fontana Moore, Cascade County Clerk and Recorder

**\* APPROVED AS TO FORM:**

Josh Racki, County Attorney

\_\_\_\_\_  
Deputy County Attorney

\* The County Attorney has provided advice and approval of the foregoing document language on behalf of the Board of Cascade County Commissioners, and not on behalf of other parties or entities. Review and approval of this document by the County Attorney was conducted solely from a legal perspective and for the exclusive benefit of Cascade County. Other parties should not rely on this approval and should seek review and approval by their own respective counsel.

September 7, 2021

Agenda #2

**Agenda Action Report**  
*Prepared for the*  
**Cascade County Commission**

<b>ITEM</b>	<b>Resolution 21-47 2021/2022 Tax Levy Rural Lighting Districts</b>
<b>INITIATED/PRESENTED BY</b>	<b>Rina Moore, Clerk &amp; Recorder</b>
<b>ACTION REQUESTED</b>	<b>Approval of Resolution 21-47</b>

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**BACKGROUND:**

This resolution is for Rural Lighting Districts to levy and assess upon all property within designated rural improvement lighting districts the cost of maintaining the lighting systems to be effective on the 2021/2022 tax levy.

R.I.D. #6	View Crest Addition	\$ 572.60
R.I.D. #13	Skyline Addition – Stan Oil Tracts	\$ 437.93
R.I.D. #17	Little Chicago Addition, Black Eagle	\$ 5,506.97
R.I.D. #21	Black Eagle	\$ 569.13
R.I.D. #23	Black Eagle Community Center	\$ 20,090.49

**RECOMMENDATION:** Approval of Resolution 20-47.

**TWO MOTIONS PROVIDED FOR CONSIDERATION**

**MOTION TO APPROVE:**

Mr. Chairman, I move that the Commissioners **APPROVE** Resolution 21-47, to levy and assess upon all property within designated rural improvement lighting districts the cost of maintaining the lighting systems effective on the 2021/2022 tax levy.

**MOTION TO DISAPPROVE:**

Mr. Chairman, I move that the Commissioners **DISAPPROVE** Resolution 21-47, to levy and assess upon all property within designated rural improvement lighting districts the cost of maintaining the lighting systems effective on the 2021/2022 tax levy.

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
CASCADE COUNTY, MONTANA**

**RESOLUTION 21-47**

**IN THE MATTER OF ASSESSMENTS  
FOR RURAL LIGHTING DISTRICTS**

WHEREAS, Section 7-12-2202, MCA, states that by the later of the first Thursday after the first Tuesday in September or 30 days after receiving certified taxable values, the board shall pass and finally adopt a resolution levying and assessing upon all the property within the district an amount equal to the whole cost of maintaining the lighting system; and

WHEREAS, the current assessments for rural improvement districts #6, #13, #17, #21, and #23 are in need of adjustment in order to pay the lighting expenses for the next fiscal year: and

NOW, THEREFORE, BE IT HERREBY RESOLVED by this Board of County Commissioners of Cascade County, Montana to levy and assess upon all property within the following rural improvement lighting districts the cost of maintaining the said lighting systems, to be effective on the 2021/2022 tax levy:

R.I.D. #6	View Crest Addition	\$ 572.60
R.I.D. #13	Skyline Addition – Stan Oil Tracts	\$ 437.93
R.I.D. #17	Little Chicago Addition, Black Eagle	\$ 5,506.97
R.I.D. #21	Black Eagle	\$ 569.13
R.I.D. #23	Black Eagle Community Center	\$ 20,090.49

Passed and Adopted at the Commission Meeting held on this 7<sup>th</sup> day of September, 2021.

**BOARD OF COUNTY COMMISSIONERS  
CASCADE COUNTY, MONTANA**

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Joe Briggs, Chairman

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James L. Larson, Commissioner

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Don Ryan, Commissioner

On this 7th day of September, 2021, I hereby attest the above-written signatures of the Cascade County Commissioners.

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Rina Fontana Moore, Cascade County Clerk & Recorder

\* APPROVED AS TO FORM:

Josh Racki, County Attorney

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DEPUTY COUNTY ATTORNEY

\* THE COUNTY ATTORNEY HAS PROVIDED ADVICE AND APPROVAL OF THE FOREGOING DOCUMENT LANGUAGE ON BEHALF OF THE BOARD OF CASCADE COUNTY COMMISSIONERS, AND NOT ON BEHALF OF OTHER PARTIES OR ENTITIES. REVIEW AND APPROVAL OF THIS DOCUMENT BY THE COUNTY ATTORNEY WAS CONDUCTED SOLELY FROM A LEGAL PERSPECTIVE AND FOR THE EXCLUSIVE BENEFIT OF CASCADE COUNTY. OTHER PARTIES SHOULD NOT RELY ON THIS APPROVAL AND SHOULD SEEK REVIEW AND APPROVAL BY THEIR OWN RESPECTIVE COUNSEL.

**September 7, 2021**

**Agenda #3**

**Agenda Action Report**  
*Prepared for the*  
**Cascade County Commission**

**ITEM:** Resolution Adopting FY2022 Final Budget  
**INITIATED AND PRESENTED BY:** Mary K. Embleton, Budget Officer  
**ACTION REQUESTED:** Approval of Resolution #21-48

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**BACKGROUND:**

The purpose of this resolution is to adopt the Fiscal Year 2022 Budget for Cascade County. This process began in February 2021. The first statutory deadline was to return a preliminary operating budget to the Clerk & Recorder by June 10<sup>th</sup>. The next deadline was to adopt an Interim Operating Budget prior to the beginning of the new fiscal year of July 1<sup>st</sup>. The Commission adopted Resolution #21-38 adopted on June 22, 2021. The Certified Taxable Values were issued by the Department of Revenue and were received by the County on August 2, 2021. More meetings were held with Department Heads, Elected Officials, and the Commission to make the final revisions up through today. State statute sets the deadline of the first Thursday after the first Tuesday in September to adopt the budget and set mill levies for local government taxing jurisdictions. The Fiscal Year 2021 Budget is \$74,660,092 effective July 1, 2021 through June 30, 2022.

**RECOMMENDATION:** Approval of Resolution #21-48.

**TWO MOTIONS PROVIDED FOR CONSIDERATION:**

**MOTION TO APPROVE:**

Mr. Chairman, I move that the Commission **APPROVE** Resolution #21-48 adopting the Fiscal Year 2022 budget of \$74,660,092.

**MOTION TO DISAPPROVE:**

Mr. Chairman, I move that the Commission **DISAPPROVE** Resolution #21-48 adopting the Fiscal Year 2022 budget of \$74,660,092.



**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
CASCADE COUNTY, MONTANA**

**IN THE MATTER OF ADOPTING  
A BUDGET FOR FISCAL YEAR 2021/2022**

**RESOLUTION 21-48**

**WHEREAS**, pursuant to MCA § 7-6-4020, the Board of County Commissioners of Cascade County, Montana has prepared a preliminary annual operating budget;

**WHEREAS**, pursuant to MCA § 7-6-4021, the Board of Cascade County Commissioners did cause a notice of a public hearing on the preliminary budget to be published in the *Great Falls Tribune*, the official newspaper of the County, and has subsequently held a public hearing on the proposed budget of Cascade County for Fiscal Year 2021/2022 as required by law; and

**WHEREAS**, the said notice of completion of the Preliminary Budget as duly published in the *Great Falls Tribune*, specified that the budget was on file and open for inspection in the office of the County Commissioners beginning on Tuesday, August 31, 2021, and that the Board would meet on Tuesday, September 7, 2021 for the purpose of fixing the final budget, and that any taxpayer could appear and be heard for or against any part of said budget; and

**WHEREAS**, the Board of County Commissioners is considering adoption of the Preliminary Budget as presented which encompasses component budget responsibilities prescribed by MCA §7-6-4020(3) as the Final Budget for Fiscal Year July 1, 2021 through June 30, 2022 (FY 2021/2022); and

**WHEREAS**, MCA § 7-6-4031 allows the Board of County Commissioners or their designated official to transfer appropriations between items within the same fund,

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of County Commissioners of Cascade County that the Final Budget for Fiscal Year July 1, 2021 through June 30, 2022 (FY 2021/2022) in the amount of \$74,660,092 is hereby formally approved and adopted, and warrants shall be issued in accordance with the budget and relevant laws, and

**NOW, THEREFORE, BE IT HEREBY FURTHER RESOLVED** by the Board of County Commissioners of Cascade County that for the duration of FY 2021/2022, authority is delegated to the Budget Officer for Cascade County, to transfer appropriations between items within the same fund upon the request of the Department Head or Elected Official responsible for that fund, and without increasing the amount appropriated to that fund.

**Passed and Adopted this 7th day of September, 2021.**

BOARD OF COUNTY COMMISSIONERS  
CASCADE COUNTY, MONTANA

\_\_\_\_\_  
Joe Briggs, Chairman

\_\_\_\_\_  
James L. Larson, Commissioner

\_\_\_\_\_  
Don Ryan, Commissioner

**Attest**

On the this 7<sup>th</sup> day of September, 2021, I hereby attest the above-written signatures of the Cascade County Commissioners.

\_\_\_\_\_  
Rina Fontana Moore, Cascade County Clerk & Recorder

\* APPROVED AS TO FORM:  
Josh Racki, County Attorney

\_\_\_\_\_  
DEPUTY COUNTY ATTORNEY

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September 7, 2021

Agenda #4

**Agenda Action Report**  
*Prepared for the*  
**Cascade County Commission**

**ITEM:** Resolution 21-49  
A resolution setting the Cascade County Tax Mills for Fiscal Year 2021/2022

**INITIATED AND PRESENTED BY:** Commission

**ACTION REQUESTED:** Approval of Resolution 21-49

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**BACKGROUND:**

Pursuant to MCA § 7-6-4036, the Board of County Commissioners of Cascade County, Montana is required to fix the tax levy for each taxing jurisdiction within the county.

Pursuant to MCA § 7-6-4021, the Board of Cascade County Commissioners did cause a notice of a public hearing on all Cascade County proposed tax levies to be published in the *Great Falls Tribune*, the official newspaper of the County, and has subsequently held a public hearing on the proposed tax levies of Cascade County for Fiscal Year 2021/2022 as required by law.

Notice of the Public Hearing on September 7, 2021 was published in the Great Falls Tribune on August 22, 2021 and August 29, 2021.

**RECOMMENDATION:** Approval of Resolution 21-49.

**TWO MOTIONS PROVIDED FOR CONSIDERATION:**

**MOTION TO APPROVE:**

Mr. Chairman, I move that the Commission **APPROVE** Resolution 21-49 setting of the Cascade County Tax Mills for Fiscal Year 2021/2022.

**MOTION TO DISAPPROVE:**

Mr. Chairman, I move that the Commission **DISAPPROVE** Resolution 21-49 setting of the Cascade County Tax Mills for Fiscal Year 2021/2022.

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
CASCADE COUNTY, MONTANA**

**IN THE MATTER OF SETTING  
CASCADE COUNTY TAX MILLS FOR FISCAL YEAR 2021/2022**

**RESOLUTION 21-49**

**WHEREAS**, pursuant to MCA § 7-6-4036, the Board of County Commissioners of Cascade County, Montana is required to fix the tax levy for each taxing jurisdiction within the county; and

**WHEREAS**, pursuant to MCA § 7-6-4021, the Board of Cascade County Commissioners did cause a notice of a public hearing on all Cascade County proposed tax levies to be published in the *Great Falls Tribune*, the official newspaper of the County, and has subsequently held a public hearing on the proposed tax levies of Cascade County for Fiscal Year 2021/2022 as required by law; and

**WHEREAS**, the said notice of public hearing as duly published in the *Great Falls Tribune*, specified that the Board would meet on Tuesday, September 7, 2021 for the purpose of fixing the tax levies, and that any taxpayer could appear and be heard for or against any part of said levies; and

**WHEREAS**, the Board of County Commissioners is considering adoption of the proposed tax levies as delineated on the attached Schedule A;

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of County Commissioners of Cascade County that the Cascade County Tax Levies as contained in the attached Schedule A are hereby formally approved and fixed.

BOARD OF COUNTY COMMISSIONERS  
CASCADE COUNTY, MONTANA

\_\_\_\_\_  
Joe Briggs, Chairman

\_\_\_\_\_  
James L. Larson, Commissioner

\_\_\_\_\_  
Don Ryan, Commissioner

**Attest**

On this 7<sup>th</sup> day of September, 2021, I hereby attest the above-written signatures of the Cascade County Commissioners.

\_\_\_\_\_  
Rina Fontana Moore, Cascade County Clerk & Recorder

\* APPROVED AS TO FORM:  
Josh Racki, County Attorney

\_\_\_\_\_  
DEPUTY COUNTY ATTORNEY

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**2021-2022 LEVIES**  
**CASCADE COUNTY, MONTANA**  
Schedule "A"

<b><u>Countywide - Commission Authorized Mills</u></b>	<b><u>Mills</u></b>
Bridge Fund	13.50
Comprehensive Insurance	2.00
Emergency Medical Services	0.65
Extension Services	1.24
General Fund	37.22
Judicial System (District Court)	3.50
Mental Health	0.35
Mosquito Control	1.80
Museums	1.80
Public Safety	46.90
Senior Citizen	0.90
Senior Transportation	0.34
State Fair Fund	6.50
Weed Control	1.60
 <b><u>Countywide - Voter approved Mills</u></b>	
Search and Rescue	0.30
 <b><u>Countywide - Legislative Authorized Permissive Mills</u></b>	
Permissive Medical Levy	9.30
Permissive Sheriff's retirement	1.17
 <b><u>Road Mills - All property outside of any incorporated area</u></b>	
Road Levy	28.68
Emergency Disaster Levy	0.00
 <b><u>Rural Mills - All property outside of Great Falls</u></b>	
Library	3.30
Planning Board	3.20
Road Materials	3.80
Health Department	7.73
 <b><u>State of Montana required Tax Mills</u></b>	
State Equalization Aid	40.00
Elementary Equalization	33.00
High Equalization	22.00
University "6 Mill levy"	6.00
Vo-Tech Education Center	1.50



September 7, 2021

Agenda #5

**Agenda Action Report**  
*Prepared for the*  
**Cascade County Commission**

**ITEM:**

**Resolution 21-51**

**Establishing Fees for Reimbursement of Costs  
Associated with Tax Lien Sales and Tax Deed  
Proceedings**

**INITIATED AND PRESENTED BY:**

**Paige Smith, Property Tax Supervisor  
Treasurer's Office**

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**BACKGROUND**

Title 15, Chapter 17 and 18, Montana Code Annotated authorize counties to assess all costs associated with tax lien sale and tax deed proceedings against the property subject to the tax lien. Costs are defined in the code as those costs incurred by the county as a result of a taxpayer's failure to pay taxes when due, including but not limited to any actual out-of-pocket expenses incurred by the county as well as those costs that are required by law and incurred by an assignee.

In particular, MCA § 15-17-911 authorizes the county treasurer to charge \$25 or a fee set by the county commissioners, plus the costs of the collection of personal property taxes, which must be assessed against the delinquent taxpayer and is in addition to any sheriff's fees, mileage, and costs charged. Sums received for costs or any money remaining after crediting the separate funds pertaining to tax liens must be deposited to the credit of the county general fund. Further, pursuant to MCA § 15-18-211(2)(a), except where the tax deed is issued to Cascade County, the county treasurer shall charge the assignee \$25 for making the deed plus all actual costs incurred by the county in giving the notice or assisting an assignee in giving the notice required in MCA § 15-18-212. Sums received for issuance of a tax deed must be deposited in the county general fund.

The Cascade County Commission previously established under Cascade County Resolution 13-06, fees, mileage and costs charged by the Cascade County Sheriff's Office for its services in regard to tax lien sale and tax deed proceedings. The Treasurer's Office believes it is appropriate to have the Cascade County Commission establish, as authorized by law, a fee schedule for reimbursement of its costs associated with tax lien sale and tax deed proceedings, including the tax lien sale assignment and redemption process, the tax deed proceedings as well as the preparations of tax deeds, quitclaim deeds, deeds of conveyance and realty transfer certificates so that these expenses are borne by affected individuals. It has outlined the costs associated with conducting tax lien sale and tax deed proceedings as set forth in **Exhibit A** to the Resolution.

**RECOMMENDATION:** Approval of the Resolution 21-51 & adoption of the fees set forth in Exhibit A to the Resolution.

**TWO MOTIONS PROVIDED FOR CONSIDERATION:**

**MOTION TO APPROVE:** Mr. Chairman, I move that the Commission **APPROVE** Resolution 21-51, Establishing Fees for Reimbursement of Costs Associated with Tax Lien Sales and Tax Deed Proceedings.

**MOTION TO DISAPPROVE:** Mr. Chairman, I move that the Commission **DISAPPROVE** Resolution 21-51, Establishing Fees for Reimbursement of Costs Associated with Tax Lien Sales and Tax Deed Proceedings.

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
CASCADE COUNTY, MONTANA**

**IN THE MATTER OF ESTABLISHING FEES  
FOR REIMBURSEMENT OF COSTS  
ASSOCIATED WITH TAX LIEN SALES AND  
TAX DEED PROCEEDINGS**

**RESOLUTION 21-51**

**WHEREAS**, Title 15, Chapter 17 and 18, Montana Code Annotated authorize counties to assess all costs associated with tax lien sale and tax deed proceedings against the property subject to the tax lien; and

**WHEREAS**, MCA § 15-17-121(3)(a) defines costs as those costs incurred by the county as a result of a taxpayer's failure to pay taxes when due, including but not limited to any actual out-of-pocket expenses incurred by the county; and

**WHEREAS**, MCA § 15-17-121(3)(a)(i) through (viii) further defines costs to include administrative costs of preparing the lists of delinquent taxes; preparing the notice of pending attachment of a tax lien; assigning the county's interest in a tax lien to a third party; identifying interested persons entitled to notice of the pending issuance of a tax deed; notifying interested persons; sale or resale; issuing the tax deed; and any other administrative task associated with accounting for or collecting delinquent taxes; and

**WHEREAS**, MCA § 15-17-121(3)(b) further defines costs to include those costs that are required by law and incurred by an assignee; and

**WHEREAS**, MCA § 15-17-121(3)(c)(i) through (iv) excludes from the definition of costs postage for certified mailings and certified mailings with return receipt requested; a title search, to the extent necessary to identify interested persons entitled to notice of the pending issuance or auction of a tax deed; publishing costs for required publications; and filing costs for proof of notice; and

**WHEREAS**, pursuant to MCA § 15-17-911, the county treasurer shall charge \$25 or a fee set by the county commissioners, plus the costs, as defined in MCA 15-17-121, of the collection of personal property taxes, which much be assessed against the delinquent taxpayer and is in addition to any sheriff's fees, mileage, and costs charged pursuant to MCA §§ 7-32-2141 and 7-32-2143; and

**WHEREAS**, pursuant to MCA § 15-17-911(2)(c), reasonable costs incurred by the county in searching the county records to identify persons entitled to notice are considered the actual costs of the notice provided; and

**WHEREAS**, pursuant to MCA § 15-18-211(2)(a), except where the tax deed is issued to Cascade County, the county treasurer shall charge the assignee \$25 for making the deed plus all actual costs incurred by the county in giving the notice or assisting an assignee in giving the notice required in MCA § 15-18-212; and

**WHEREAS**, pursuant to MCA §§15-17-322 any money received for costs or any money remaining after crediting the separate funds must be deposited to the credit of the county general fund; and

**WHEREAS**, MCA § 15-18-211(2)(a) the fee must be deposited in the county general fund; and

**WHEREAS**, MCA § 7-6-2131 also provides that the county treasurer shall receive the sum of \$25 plus actual costs incurred or making and acknowledging a deed for property sold for delinquent taxes; and

**WHEREAS**, the Cascade County Commission has established under Cascade County Resolution 13-06, pursuant to MCA §§ 7-32-2141 and 7-32-2143, fees, mileage and costs charged by the Cascade County Sheriff's Office for its services in regard to tax lien sale and tax deed proceedings; and

**WHEREAS**, the Cascade County Commission desires to establish, as authorized by law, a fee schedule for reimbursement of its costs associated with tax lien sale and tax deed proceedings, including the tax lien sale assignment and redemption process, the tax deed proceedings as well as the preparations of tax deeds, quitclaim deeds, deeds of conveyance and realty transfer certificates; and

**WHEREAS**, the Cascade County Treasurer has determined the costs associated with conducting tax lien sale and tax deed proceedings as set forth in **Exhibit A** attached to this Resolution; and

**WHEREAS**, pursuant to MCA § 7-4-2518, it is the duty of each officer entitled to collect fees to keep posted in the office a plain and legible statement of the fees allowed by law; and

**NOW THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Cascade County that the Treasurer for Cascade County shall assess costs incurred by Cascade County as defined in MCA § 15-17-121 and authorized in Title 15, Chapters 17 and 18, for actual out-of-pocket expenses associated with conducting a tax assignment, together with the administrative costs associated with a tax redemption and preparation of a tax deed, as set forth in Exhibit A attached and incorporated herein as follows:

Assignment Fee: \$75.00  
Redemption Fee: \$25.00  
Tax Deed Fee: \$25.00

and;

**BE IT FURTHER RESOLVED**, that the Treasurer for Cascade County shall collect such fees, which shall be deposited into the general fund; and

**BE IT FURTHER RESOLVED**, that the Treasurer for Cascade County shall keep posted in

the office a plain and legible statement of the fees allowed by law; and,

**BE IT FINALLY RESOLVED**, that this Resolution supersedes all prior resolutions in conflict herewith and shall be in full force and effect upon passage and approval.

Passed and adopted this 7<sup>th</sup> day of September, 2021.

BOARD OF COUNTY COMMISSIONERS  
CASCADE COUNTY, MONTANA

\_\_\_\_\_  
Joe Briggs, Chairman

\_\_\_\_\_  
James L. Larson, Commissioner

\_\_\_\_\_  
Don Ryan, Commissioner

**Attest**

On this 7th day of September, 2021, I hereby attest the above-written signatures of the Board of Cascade County Commissioners.

\_\_\_\_\_  
Rina Fontana Moore, Cascade County Clerk and Recorder

\* APPROVED AS TO FORM:  
Josh Racki, County Attorney

\_\_\_\_\_  
DEPUTY COUNTY ATTORNEY

\* THE COUNTY ATTORNEY HAS PROVIDED ADVICE AND APPROVAL OF THE FOREGOING DOCUMENT LANGUAGE ON BEHALF OF THE BOARD OF CASCADE COUNTY COMMISSIONERS, AND NOT ON BEHALF OF OTHER PARTIES OR ENTITIES. REVIEW AND APPROVAL OF THIS DOCUMENT BY THE COUNTY ATTORNEY WAS CONDUCTED SOLELY FROM A LEGAL PERSPECTIVE AND FOR THE EXCLUSIVE BENEFIT OF CASCADE COUNTY. OTHER PARTIES SHOULD NOT RELY ON THIS APPROVAL AND SHOULD SEEK REVIEW AND APPROVAL BY THEIR OWN RESPECTIVE COUNSEL.



# EXHIBIT A

## 3rd Party Assignment Fee

	Minutes	Allocation	Hourly Rate w/Benefits	Total Salaries
Clerk	80	1.33	18.16	\$ 24.15
Supervisor	20	0.33	23.27	\$ 7.68
<b>Total Administrative Cost</b>				<b>\$ 31.83</b>

<b>Other Costs</b>	<b>QTY</b>			
Postage - Assignments & Courtesy Letters	10	0.55	\$ 5.50	
Copies	31	0.31	\$ 9.61	
Tax Deed Filing Fee	1	25	\$ 25.00	
Notice of Obligation Certified Postage	1	6.95	\$ 6.95	
<b>Total Other Costs</b>				<b>\$ 47.06</b>

**Subtotal 3rd Party Assignment Fee**

**\$ 78.89**

## Redemption of Assignment Fees

	Minutes	Allocation	Hourly Rate w/Benefits	Total Salaries
Clerk	70	1.17	18.16	\$ 21.25
<b>Total Administrative Cost</b>				<b>\$ 21.25</b>

<b>Other Costs</b>	<b>QTY</b>			
Postage - Redemption & Receipts	4	0.55	\$ 2.20	
Copies	13	0.31	\$ 4.03	
<b>Total Other Costs</b>				<b>6.23</b>

**Subtotal Redemption of Assignment Fees**

**\$ 27.48**

## TOTAL COST

**\$ 106.37**

Assignment Fee to Assignee	\$ 75.00
Redemption Fee to Taxpayer	\$ 25.00
Tax Deed Fee to Assignee per MCA 15-18-211	\$ 25.00